I. Please replace the paragraph on page 6, lines 10 - 16, with the

following amended paragraph:

Reference is made to FIG. 3. In FIG. 3, a thin film 32 and a transition

substrate 31 of the structure 34 are bonded together, and intended to be separated

from each other. In separation, a laser array 33 is provided over the transition

substrate 31 and irradiates energy to separate the thin film 32 from the transition

substrate 31. Although the illustrated laser array 33 is a 1x3 array, it is to be noted

that any dimension of laser array suitable for irradiating the interface 35 of the thin

film 32 with the transition substrate 31 may be used properly, such as 1xn and 3xn

arrays.

II. Please replace the paragraph on page 7, lines 12 - 15, with the following

amended paragraph:

Reference is made to FIG. 5, which illustrates another energy absorption

intensity distribution pattern embodiment. The pattern shown in FIG. 5 may also

achieve a uniform separation of the thin film 52 from the interface 55 between the

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substrate and the thin film 52, and any other pattern embodiment that may be uniformly absorbed by the thin film 52 may be otherwise utilized.

III. Please replace the paragraph beginning on page 7, line 24, and ending on page 8, line 6, with the following amended paragraph:

FIG. 7 shows a GaN-based vertical LED structure 70 according to the present invention, where a P-type electrode 77, an N-type electrode 78 and a metal reflective layer 72 is are provided therein. When the active layer 74 emits a light, a portion of the light goes towards the p-type GaN-based layer 73. The portion of the light is successively reflected by the metal reflective layer 72 to increase the light intensity towards the n-type GaN-based layer 75. The n-type and p-type GaN-based layers 75,73 in the structure 70 may be exchanged in position, which forms another embodiment (not shown) of the present invention.